

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Kazimierz Jaskulak  
DOCKET NO.: 04-25982.001-R-1  
PARCEL NO.: 09-34-210-006-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Jaskulak, the appellant, by attorney Edward Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 6,500 square foot parcel improved with a four-year-old, two-story style single-family dwelling of masonry construction containing 2,804 square feet of living area located in Maine Township, Cook County. The improvement features amenities such as two full baths, one half-bath, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and the subject's market value is not accurately reflected in its assessment as the bases of the appeal.

In support of the inequity argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are the same street as the subject. These properties consist of two-story style single-family dwellings of masonry or frame and masonry construction 60 or 61 years old. The comparable dwellings contain one or two full baths, basements, and garages. The comparables range in size from 2,244 to 2,880 square feet of living area and have improvement assessments ranging from \$13.81 to \$18.23 per square foot of living area.

In support of the market value contention, the appellant proffered a certificate of occupancy for the subject from the City of Park Ridge dated May 2, 2001. Counsel argued that in

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,060
IMPR.:	\$	66,781
TOTAL:	\$	74,841

Subject only to the State multiplier as applicable.

2001 the appellant executed a construction agreement for the subject improvement in the amount of \$420,000. Although counsel's brief indicated the construction contract was a part of the evidence, it was not proffered.

A copy of the subject's 2004 board of review final decision was also included. Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment either reflective of the subject's 2001 construction cost or uniform with the appellant's submitted equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$66,781, or \$23.82 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within two and one-half blocks of the subject. The comparables consist of one or four year old, two-story style single-family dwellings of masonry construction. The comparables contain two or three full baths, one half-bath, basements, air conditioning, fireplaces, and garages. . These properties range in size from 2,659 to 2,813 square feet of living area and have improvement assessments ranging from \$23.78 to \$24.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board finds that the board of review's comparables are the most similar to the subject. These properties are similar in age, size, construction type, and amenities when compared to the subject. The Board places diminished weight on the appellant's comparables as they differ overall, particularly in age, when compared to the subject. The properties found the most similar to the subject have improvement assessments ranging from \$23.78 to \$24.84 per square foot of living area. The subject's per square foot improvement assessment of \$23.82 falls below the range

established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

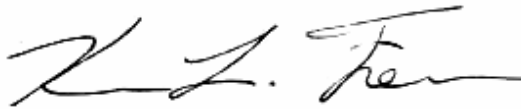
The appellant also contends the subject is overvalued. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). Having considered the evidence and testimony presented, the Board concludes that the appellant has failed to meet this burden and no reduction is warranted. The appellant presented no documentation supporting the overvaluation argument.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was either inequitably assessed by clear and convincing evidence or proving the value of the property by a preponderance of the evidence. Therefore the Property Tax Appeal Board finds that a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.